

HEARING DATE AND TIME: December 13, 2012 at 12:00 noon (Eastern Time)

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

|   |   |                        |
|---|---|------------------------|
| -----X                                      | : |                        |
| In re                                       | : | Chapter 11 Case No.    |
|   | : |                        |
| MOTORS LIQUIDATION COMPANY, <i>et al.</i> , | : | 09-50026 (REG)         |
| f/k/a General Motors Corp., <i>et al.</i>   | : |                        |
|   | : |                        |
| Debtors.                                    | : | (Jointly Administered) |
|   | : |                        |
| -----X                                      | : |                        |

**SUPPLEMENTAL ORDER GRANTING 220TH  
OMNIBUS OBJECTION TO CLAIMS AS TO PROOF OF CLAIM  
NO. 38931 FILED BY FOSTER TOWNSEND GRAHAM & ASSOCIATES LLP  
(Contingent Co-Liability Claims)**

Upon the 220th omnibus objection to expunge certain claims, dated April 14, 2011 (the “**220th Omnibus Objection to Claims**”),<sup>1</sup> of the Motors Liquidation Company GUC Trust (the “**GUC Trust**”), formed by the above captioned debtors (collectively, the “**Debtors**”) in connection with the Debtors’ Second Amended Joint Chapter 11 Plan, dated March 18, 2011 (as may be amended, supplemented or modified from time to time, the “**Plan**”), filed pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), seeking entry of an order disallowing and expunging the Contingent Co-Liability Claims on the ground that such claims should be disallowed under section 502(e)(1)(B) of the Bankruptcy Code, all as more fully described in the 220th Omnibus Objection to Claims; and due and proper notice of the 220th Omnibus Objection

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<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 220th Omnibus Objection to Claims.

to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having considered the response filed by Foster Townsend Graham & Associates LLP (ECF No. 10426) and the reply thereto filed by the GUC Trust (ECF No. 12176); and a hearing (the “**Hearing**”) on the 220th Omnibus Objection to Claims as to Proof of Claim No. 38931 filed by Foster Townsend Graham & Associates LLP having been held on December 13, 2012; and Foster Townsend Graham & Associates LLP having failed to appear at the Hearing; and the Court having found and determined that the relief sought in the 220th Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the 220th Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, and for the reasons set forth by the Court at the Hearing, it is hereby

ORDERED that the relief requested in the 220th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(e)(1)(B) of the Bankruptcy Code, Proof of Claim No. 38931 filed by Foster Townsend Graham & Associates LLP is disallowed and expunged from the claims registry; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York  
**December 28**, 2012

**/s/ Robert E. Gerber**  
United States Bankruptcy Judge